IN THE UNITED STATES DISTRICT COURT DISTRICT OF DELAWARE

PREFERRED TAX SERVICE, INC.,

: Civil Action No.

Plaintiff,

: 1:05-CV-00872-SLR

:

v.

:

THE TAX AUTHORITY, INC., et al. :

:

Defendants. :

CERTIFICATE OF SERVICE

The undersigned counsel for defendants, The Tax Authority and Kenneth M. Leese, certifies that, on December 30, 2005, true and correct copies of the Motion of the Tax Authority, Inc. and Kenneth M. Leese, to Dismiss Plaintiff's Verified Complaint, supporting Memorandum of Law and proposed Order were electronically filed with the Clerk of the Court by using the CMM/ECF system, which will send a notice of electronic filing, and also that copies of such documents were deposited in the United States Mail, first-class mail, postage pre-paid, and addressed as follows:

J.R. Julian, Esquire J.R. Julian, P.A. 824 Market Street Suite 1001 P.O. Box 2171 Wilmington, DE 19899 Attorney for Plaintiff

Robert A. Piane 4625 Sylvanus Drive Rockland Hills Wilmington, DE 19803

Robert A. Piane, Jr. 790 Salem Church Road Newark, DE 19702

Piane Caterers, Inc. 2130 North Market Street Wilmington, DE 19802

Erin D. Edwards (No. 4392)
Young Conaway Stargatt &
Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19899-0391
(302) 571-6552
(302) 576-3471 (Fax)

Attorney for Defendants
The Tax Authority and
Kenneth M. Leese

OF COUNSEL:

Howard A. Rosenthal
Patrick J. Doran
Kevin C. Rakowski
Pelino & Lentz, P.C.
One Liberty Place
1650 Market Street
Thirty-Second Floor
Philadelphia, PA 19103-7393
(215) 665-1540
(215) 665-1536 (Fax)

DATED: December 30, 2005